

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 1854 - HB 1906

February 1, 2022

SUMMARY OF BILL: Expands the criteria of what is superior to state liens to include deeds recorded prior to the recordation of notice of the state lien.

FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Expanding the types of documentation that are superior to a state lien to include deeds will not have a significant impact on state or local revenue collected from taxes or fees; therefore, any fiscal impact on state or local government is considered not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner". The signature is fluid and cursive.

Krista Lee Carsner, Executive Director

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